

**EXHIBIT B**

**Moon Declaration**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

YUETING JIA,<sup>1</sup>

Debtor.

Chapter 11

Case No. 19-12220 (KBO)

**DECLARATION OF ROBERT MOON IN SUPPORT OF DEBTOR'S MOTION TO  
RETAIN PQBDN LLC TO (I) PROVIDE THE DEBTOR A CHIEF RESTRUCTURING  
OFFICER AND (II) DESIGNATE ROBERT MOON AS CHIEF RESTRUCTURING  
OFFICER FOR THE DEBTOR *NUNC PRO TUNC* TO NOVEMBER 17, 2019**

I, Robert Moon, under penalty of perjury, declare as follows:

1. I am the proposed Chief Restructuring Officer of the above-captioned debtor and debtor in possession (the "Debtor"). I submit this declaration (the "Declaration") in support of the *Debtor's Motion to Retain PQBDN LLC to (i) Provide the Debtor a Chief Restructuring Officer and (ii) Designate Robert Moon as Chief Restructuring Officer for the Debtor Nunc Pro Tunc to November 17, 2019* (the "Motion").<sup>2</sup> Except as otherwise indicated, all statements in this Declaration are based upon my personal knowledge, my review of the Debtor's books and records, relevant documents and other information prepared or collected by the Debtor, or my opinion based on my experience with the Debtor's operations and financial condition. In making my statements based on my review of the Debtor's books and records, relevant documents and other information prepared or collected by the Debtor, I have relied upon

<sup>1</sup> The last four digits of the Debtor's federal tax identification number are 8972. The Debtor's mailing address is 91 Marguerite Drive, Rancho Palos Verdes, CA 90275.

<sup>2</sup> Unless otherwise noted, capitalized terms used in this Declaration have the same meanings ascribed in the Motion.

these employees accurately recording, preparing, or collecting such documentation and other information.

2. I have more than 25 years of financial consulting and management experience, including financial and operational restructuring, loan workouts, asset disposition, corporate, strategic, financing and M&A advisory, and business planning. I served as CRO for Suntech Group which includes Suntech America, Inc., Case No. 15-10054 (KBO) pending in this Court ("Suntech") and currently serve as the Plan Administrator in the Suntech case. I have also been involved in a number of international insolvency proceedings. Prior to serving as Suntech's CRO, I worked with various clients to provide financial and strategic advisory services. I also served as CRO for Advantage Rent-a-Car in its chapter 11 proceeding and I served as the chief financial officer for Global Lighting Technologies.

3. I have considerable experience working with senior management teams in the areas of financial and operational restructuring, loan workouts, insolvency recovery, asset disposition, business acquisition, and business planning. In my work in bankruptcy cases, I have created, directed and implemented insolvency recoveries, overseen restructurings, and overseen the Bankruptcy Code section 363 sale process.

4. I hold an M.B.A. in Finance/Accounting from Columbia University Business School and a B.A. in Economics from Brigham Young University.

5. In connection with the engagement proposed in the Motion, PQBDN undertook to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtor. Specifically, PQBDN obtained from the Debtor and/or his representatives the names of individuals and

entities that may be parties-in-interest in this case (the “Potential Parties-in-Interest”) and such parties are listed on Schedule 1 annexed hereto. PQBDN has researched its electronic client files and records to determine its connections with the Potential Parties-in-Interest. As far as I have been able to ascertain through these efforts, I am unaware of any other current engagements of PQBDN by the Potential Parties-in-Interest or of any conflict or potential conflict with any of the Potential Parties-in-Interest. It is possible that PQBDN may now or in the future be retained by one or more of the Potential Parties-in-Interest in unrelated matters. PQBDN will continue to analyze any additional Potential Parties-in-Interest that become involved in this proceeding and it will promptly supplement this disclosure to the Court for any engagements by additional Potential Parties-in-Interest.

6. Also, PQBDN may be engaged, or may have been engaged, by affiliates of Potential Parties-in-Interest and PQBDN may have worked with, continue to work with, and/or have mutual clients with, certain accounting and law firms who appear on the Potential Parties-in-Interest list. PQBDN may also be engaged, or may have been engaged in the past, by committees or groups of lenders or creditors in connection with certain restructuring or refinancing engagements, which committees or groups include, or included, entities that appear on the Potential Parties-in-Interest list.

7. Other than as disclosed herein, PQBDN has no relationship with the Debtor of which I am aware after due inquiry.

8. It is the intention of PQBDN to seek compensation as described in the Motion and the Engagement Agreement in accordance with the Bankruptcy Code, the Bankruptcy Rules, and any and all applicable rules and orders of the Court.

9. PQBDN charges its clients for reasonably incurred, out-of-pocket expenses associated with an assignment. Except as necessary to comply with an applicable order of the Court, all such expense billings are in accordance with PQBDN's customary practices.

10. In the ninety (90) days prior to the Petition Date, PQBDN received no payments for professional services performed for the Debtor. As set forth in the Debtor's Schedules, an affiliate of PQBDN owned by Moon received a \$20,000 retainer in anticipation of Moon's retention as CRO. However, such amount is in the process of being returned.

11. To the best of my knowledge, the compensation arrangement provided in the Engagement Agreement is consistent with and typical of arrangements entered into by PQBDN and other firms rendering similar services to clients such as the Debtor. To the best of my knowledge, there is no agreement or understanding between PQBDN and any non-affiliated person or entity for sharing compensation received, or to be received, for services rendered by PQBDN personnel in connection with this Case.

12. Based upon the foregoing, I believe PQBDN is "disinterested" as defined in section 101(14) of the Bankruptcy Code and does not hold or represent an interest materially adverse to the Debtor or his estate.

I declare, pursuant to 28 U.S.C. § 1746, under penalty of perjury, that the foregoing is true and correct to the best of my information, knowledge and belief.

Dated: November 27, 2019

/s/ Robert Moon

Robert Moon

**Schedule 1**

**Listing of Parties-in-Interest Reviewed for  
Current and Recent Former Relationships**

**Potential Parties in Interest**

Yueting Jia

Bank of Beijing Co., Ltd. (Xiangshuwan Branch)
Beijing Chuangjin Xingye Investment Center (Limited Partnership)
Beijing Haidian Technology Financial Capital Holding Group Co., Ltd.
BEIJING HUAXING MOBILE ASSET MANAGMENG CENTER(LLP)
Beijing Jiaxin Tengda Information Consulting Co., Ltd.
Beijing Siwei Equity Investment Management Center (Limited Partnership)
Beijing Yingda Capital Management Co.,Ltd.
Changjiang Securities (Shanghai) Asset Management Ltd.
China CITIC Bank Co., Ltd. Head Office Sales Department
CHINA CONSUMER CAPITAL PARTNERS II LIMITED
China Merchants Bank Co., Ltd. Shanghai Chuanbei Branch
China Minsheng Trust Co., Ltd.
China SoftGrowing Investment (Wuxi) Partnership
CHINA ZHESHANG BANK CO., LTD.Beijing Branch
Chongqing Strategic Emerging Industry LeEco Cloud Special Equity Investment Fund Partnership (Limited Partnership)
E-TOWN INTERNATIONAL HOLDING(HONG KONG) CO.,LTD.
Everbright Xinglong Trust Co., Ltd.
Guotai Junan Securities Co., Ltd
Honghu Da
Huafu Securities Co., Ltd.
Huarong Securities Co., Ltd.
Huaxin International Trust Co., Ltd.
Huitian Network Technology Co., Ltd.
Huizhou Speed & Second Curve Capital Management Partnership (Limited Partnership)
Jiangsu Hongtu Venture Capital Management Co., Ltd.
Jiangyin Hailan Investment Holding Co., Ltd.
Jiaxing Haiwen Investment Partnership (Limited Partnership)
Jinan Rui Si Le Enterprise Management Consulting Limited Partnership
Jinhua Zumo Network Technology Co., Ltd.
LeTV Film (Beijing) Co., Ltd.
Macrolink Group Holdings Co., Ltd.
Macrolink Holdings Co., Ltd.
Marvel Best Technology Limited
Nanjing Dejin Investment Management CO., LTD
Nanjing Kaen Industry and Trade Co., Ltd.
Ningbo Hangzhou Bay New Area Leran Investment Management Partnership (Limited Partnership)



Orient Securities Co., Ltd.
Oriental Light Consulting Limited
Ping An Bank Co., Ltd. Beijing Branch
Ping An Bank Co., Ltd. Shenzhen Branch
Ping An Securities Co., Ltd.
QC INVESTMENT LTD.
Qingdao Huanghai Pharmaceutical Football Club Co.,
Quanzhou Ding's Investment Management Co., Ltd
SANPOWER (HONG KONG) COMPANY LIMITED
Shanghai Biaopu Investment Management Co., Ltd.
Shanghai Haiyue Investment Management Co., Ltd.
Shanghai Junying Asset Management Partnership (Limited Partnership)
Shanghai Lan Cai Asset Management Co., Ltd.
Shanghai Leyu Chuangye Investment Management Center (LP)
SHANGHAI LEYU INVESTMENT CENTER(LP)
Shenzhen Jincheng Commercial Factoring Co., Ltd.
SHENZHEN LESHI XINGEN VERTICAL INTEGRATION ECOLOGY FUND MANAGEMENT CO.,LTD
Shenzhen Winzhongtong Non-Financing Guarantee Co., Ltd.
Shenzhen Yingda Capital Management Co., Ltd.
Swift Talent Investments Limited
Tianjin Nord Investment Co., Ltd.
TWC Group Co., Ltd.
Weidong Zhu
Weihua Qiu
Western Securities Co., Ltd
Wuhan Credit Loan Co., Ltd.
Wuxi Leyike Electric Vehicle Investment Enterprise (Limited Partnership)
WUXI PULEYONGHUI INVESTMENT ENTERPRISE(LP)
Xiamen Zejin Fangfu Investment Partnership (Limited Partnership)
Xinyu Dingfeng Yingtong Investment Management Center (Limited Partnership)?
Xizang Jinmeihua Investment Co., Ltd.
Yuanxin Xu
Zhejiang Zhongtai Chuangzhan Enterprise Management Co., Ltd.
Zhijian Dong
Zhongtai Venture Capital (Shenzhen) Co., Ltd.
Zhongying (Tianjin) Supply Chain Management Service Partnership (Limited Partnership)